IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 26TH NOVEMBER 2007 / 5TH AGRAHAYANA 1929

OP.No. 10954 of 2003(D)

PETITIONER:

M/S.CONTROLS & COMMUNICATION,
TECHNOLOGIES,SACHU TOWER,'BEENA'
ANCHUMANA ROAD,
EDAPPALLY,REPRESENTED BY ITS
MANAGING PARTNER,SRI.N.PRABHAKAR.

BY ADV. SMT.S.K.DEVI
SRI.DEEPSUR D.JAYAN

RESPONDENTS:

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1. THE ADDL.SALESTAX OFFICER,
11 CIRCLE,
TRIPUNITHURA.

2. THE TAHSILDAR (RR)
KANAYANNUR TALUK,
ERNAKULAM,.

BY GOVERNMENT PLEADER SMT. SMITHA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 26/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP18754 OF 2003 IN OP 10954 OF 2003

DISMISSED

26.11.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF NOTICE NO. E2-444-448/02-03/ST DATED 17.3.2003 ISSUED BY THE 2ND RESPONDENT.

EXT.P2 TRUE COPY OF ASSESSMENT ORDER NO. 23 230062/97-98DATED 30.1.2003 ISSUED BY FIRST RESPONDENT.

EXT.P3 TRUE COPY OF ASSESSMENT ORDER NO. 23235062/97-98 DATED 19.10.2001 ISSUED BY FIRST RESPONDENT.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 10954 OF 2003

Dated this the 26th day of November, 2007

JUDGMENT

Since the issued raised, that is liability to pay interest on central sales tax, is covered against the petitioner vide Division Bench decision of this Court in ENGLISH INDIAN CLAYS LTD. V. UNION OF INDIA, 13 KTR 84, this O.P. is dismissed following the said decision.

(C.N. RAMACHANDRAN NAIR)
Judge